

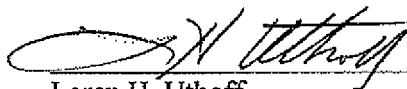
**POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST
(REVOCATION OF PRIOR POWERS)**

As assignee of record of the entire interest in the following-identified patent applications, all powers of attorney previously given are hereby revoked and the practitioners associated with Customer No. 26,127 are hereby appointed to prosecute and transact all business in the Patent and Trademark Office connected therewith.

Please change the correspondence address for the following-identified applications to the address associated with Customer No. 26,127 and the attorney docket number shown.

Application No.	Filing Date	Title	Assignment Recordation
10/760334	01/20/2004	HERMETICALLY SEALED PRESSURE BALANCED ACCUMULATOR	Recorded 09/13/2007 Reel/Frame 019817/0616
11/091271	03/28/2005	BRUSH SEAL WITH SPIRAL GROOVE BACK PLATE	Recorded 09/13/2007 Reel/Frame 019817/0616
11/118030	04/29/2005	HYDRODYNAMIC MAGNETIC SEAL	Recorded 09/13/2007 Reel/Frame 019817/0616

Date: September 17, 2007



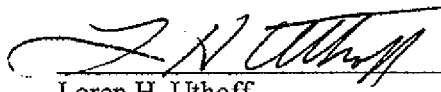
Loren H. Uthoff
Senior Patent Counsel, Eaton Corporation

STATEMENT UNDER 37 C.F.R. § 3.73(b)

Eaton Corporation. ("Eaton"), of Cleveland, Ohio, certifies that it is the owner of the entire right, title and interest in and to the above-identified U.S. patent applications. A copy of the assignments to Eaton is recorded at Reel/Frame No. 019817/0616.

Eaton is a corporation, and the undersigned represents that he is authorized to act on behalf of the corporation. The undersigned hereby asserts that he has reviewed the assignment documents and the specifically recited patent applications listed above, and to the best of his knowledge and belief, certifies that title to U.S. Patent Application Nos. 10/760334, 11/091271 and 11/118030 is in Eaton.

Date: September 17, 2007



Loren H. Uthoff
Senior Patent Counsel, Eaton Corporation